

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards is presented on the Commonwealth's statutory basis of accounting. It is drawn primarily from the Massachusetts Management Accounting and Reporting System (MMARS), the centralized accounting system which is the basis for the Commonwealth's combined financial statements - statutory basis as published in the Commonwealth's Statutory Basis Financial Report for the fiscal year ended June 30, 1997.

The schedule of expenditures of federal awards also includes certain programs administered by the Commonwealth's public institutions of higher education, except for the University of Massachusetts, which issues its own Schedule of Expenditures of Federal awards (see Note 5) and Data Collection Form, and the activity of certain non-cash programs. The detail of such program activity is maintained by the institutions and responsible administrative departments.

Statutory basis expenditures are generally recorded when the related cash disbursement occurs. At year end, payroll is accrued and payables are recognized for goods or services received by June 30, to the extent of approved encumbrances.

The following is a reconciliation of the schedule of expenditures of federal awards to the combined financial statements - statutory basis (amounts in thousands):

	<u>EXPENDITURES</u>
Schedule of expenditures of federal awards :	5,606,661
Programs Administered by public institutions of higher education	(48,062)
Non-cash federal assistance:	
Food stamps	(275,041)
Value of food donated to DOE	(13,948)
	<u>(288,989)</u>
Medicare Reimbursements	39,804
Expenditure adjustments	16
	<u> </u>
Federal total per combined financial statements - statutory basis	<u><u>5,309,430</u></u>

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 1 - BASIS OF PRESENTATION (Continued)

The Commonwealth receives payments from the federal government on behalf of Medicare eligible patients for whom it has provided medical services at its state-operated medical facilities. Since these payments represent insurance coverage provided directly to individuals under the Medicare entitlement program, they are not included as federal financial assistance.

The Commonwealth has generally combined its departmental program accounts by federal catalog number, and it has made a concerted effort to reduce the number of program accounts lacking full catalog number identifiers.

NOTE 2 - REPORTING ENTITY

The schedule of expenditures of federal awards includes various departments, agencies, boards and commissions governed by the legislature, judiciary and/or constitutional officers of the Commonwealth of Massachusetts. It also includes research grants and contracts and federally-funded financial assistance to students provided to the Commonwealth's institutions of public higher education, excluding the University of Massachusetts, which is reported separately, and the values of food stamps and commodities received under U.S. Department of Agriculture programs.

The schedule of expenditures of federal awards does not include federal funds received and expended by independent authorities and other organizations included in the reporting entity under the criteria of the Governmental Accounting Standards Board, as described in Note 1 to the Commonwealth's general purpose financial statements published in the Comprehensive Annual Financial Report for the fiscal year ended June 30, 1997. These authorities and organizations are responsible, where necessary, for obtaining separate audits of their federal financial assistance programs.

NOTE 3 - SOCIAL SECURITY DISABILITY INSURANCE PROGRAM

The Massachusetts Rehabilitation Commission operates the Social Security - Disability Insurance program and the Supplemental Security Income Disability program (CFDA 96.001 and 96.006, respectively) under a single state appropriation and departmental program account. On an operating basis, expenditures are allocated between the programs based on medical expenses incurred; personnel and overhead costs are determined by the Social Security Central Office. For the fiscal year ended June 30, 1997 expenditures of \$12,822,367 were attributed to the Supplemental Security Income Disability program.

NOTE 4 - DONATED FOOD VALUE

Donated food represents surplus agricultural commodities received from the U.S. Department of Agriculture, valued in accordance with federal guidelines. Commodity inventories at June 30, 1997 totaled approximately \$563,798.

The federal grants and contracts administered by the University of Massachusetts are summarized in the following table. This information has been extracted from the University of Massachusetts Schedule of Expenditures of Federal Awards included in the Report on Federal Financial Assistance Programs in accordance with OMB Circular A-133 dated October 31, 1997. Where the University has been unable to obtain applicable federal catalog numbers from the federal grantor agencies, the amounts have been aggregated by federal agency. A separate Data Collection Form has also been submitted for the University of Massachusetts.

<u>CFDA #</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>EXPENDITURES</u>
DEPARTMENT OF AGRICULTURE		
10.001	AGRICULTURE RESEARCH SERVICE	97,793
10.025	PLANT & ANIMAL DISEASE, PEST CONTROL, & ANIMAL CARE	39,020
10.200	AGRICULTURAL RESEARCH & SPECIAL RESEARCH GRANTS	1,609,412
10.202	COOPERATIVE FORESTRY RESEARCH (MCINTIRE-STENNIS ACT)	78,925
10.203	PAYMENTS TO AGRICULTURAL EXPERIMENT UNDER HATCH ACT	2,122,284
10.206	AGRICULTURAL RESEARCH & COMPETITIVE RESEARCH GRANTS	621,260
10.210	FOOD & AGRICULTURAL SCI. NATL GRAD. FELLOWSHIP GRANT	34,939
10.500	COOPERATIVE EXTENSION SERVICE (SMITH LEVER ACT)	4,265,283
10.652	FORESTRY RESEARCH	306,729
10.664	COOPERATIVE FORESTRY ASSISTANCE	12,682
10.961	INTERNATIONAL AGRICULTURAL RESEARCH PROGRAM	11,985
10.999	DEPARTMENT OF AGRICULTURE - MISCELLANEOUS	77,264
		<hr/> 9,277,576
DEPARTMENT OF COMMERCE		
11.303	ECONOMIC DEVELOPMENT - TECHNICAL ASSISTANCE	193,679
11.305	STATE & LOCAL ECONOMIC DEVELOPMENT PLANNING	37,771
11.417	SEA GRANT SUPPORT	27,421
11.427	FISHERIES DEVELOPMENT & UTILIZATION, R & D GRANTS	95,545
11.431	CLIMATE AND ATMOSPHERIC RESEARCH	74,123
11.433	MARINE FISHERIES INITIATIVE	48,633
11.434	COOPERATIVE FISHERY STATISTICS	125,250
11.442	RESEARCH IN OCEANOGRAPHIC DATA BASE MANAGEMENT	6,326
11.455	COOPERATIVE SCIENCE EDUCATION PROGRAM	181,103
11.457	CHESAPEAKE BAY STUDIES	33,511
11.460	SPECIAL OCEANIC AND ATMOSPHERIC PROJECTS	3,421
11.550	PUBLIC TELECOMMUNICATIONS FACILITIES-PLANNING AND CONSTRUCTION	65,447
11.609	MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	104,225
11.611	MANUFACTURING TECHNOLOGY CENTERS PROGRAM	34,387
11.699	NATIONAL TECHNICAL INFORMATION SERVICE	110,838
		<hr/> 1,141,680
DEPARTMENT OF DEFENSE		
12.002	PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	2,644,607
12.114	COLLABORATIVE RESEARCH AND DEVELOPMENT	54,618
12.199	DEPARTMENT OF DEFENSE - ARMY RESEARCH COLLABORATIVE	25,492
12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH	3,125,773
12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT	171,899
12.431	BASIC SCIENTIFIC RESEARCH	1,054,839

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA #</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>EXPENDITURES</u>
12.630	BASIC APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	1,288,500
12.800	AIRFORCE DEFENSE RESEARCH PROGRAM	1,918,809
12.910	RESEARCH AND TECHNOLOGY DEVELOPMENT	5,693,107
12.999	DEPARTMENT OF DEFENSE - MISCELLANEOUS	6,149,297
		<hr/> 22,126,941
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
14.199	DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	556,892
14.219	COMMUNITY DEVELOPMENT BLOCK GRANTS & CITIES PROGRAM	4,266
14.227	CDBG - TECHNICAL ASSISTANCE	164,089
14.999	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT-MISCELLANEOUS	35,945
		<hr/> 761,192
DEPARTMENT OF THE INTERIOR		
15.614	COASTAL WETLANDS PLANNING, PROTECTION & RESTORATION	96,876
15.617	WILDLIFE CONSERVATION AND APPRECIATION	6,354
15.699	U.S. FISH AND WILDLIFE SERVICE	300,199
15.805	ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	51,448
15.806	NATIONAL WATER RESOURCES RESEARCH PROGRAM	584
15.808	GEOLOGICAL SURVEY - RESEARCH AND DATA ACQUISITION	34,692
15.899	OFFICE OF TERRITORIAL AND INTERNATIONAL AFFAIRS - MISC.	2,792
15.900	NATIONAL PARK SERVICE	58,310
15.975	NATIONAL BIOLOGICAL SURVEY - RESEARCH	168,473
15.976	MIGRATORY BIRD BANDING	8,390
15.977	COOPERATIVE AGREEMENT	11,223
15.999	DEPARTMENT OF THE INTERIOR - MISCELLANEOUS	189,453
		<hr/> 928,794
DEPARTMENT OF JUSTICE		
16.200	COMMUNITY RELATIONS SERVICE	41,057
		<hr/> 41,057
DEPARTMENT OF LABOR		
17.005	COMPENSATION AND WORKING CONDITIONS DATA	56
17.246	EMPLOYMENT & TRAINING ASSISTANCE - DISLOCATED WORKERS	409,079
17.250	JOB TRAINING PARTNERSHIP ACT	11,331
17.426	DEPARTMENT OF LABOR-MISCELLANEOUS	266,635
		<hr/> 687,101

COMMONWEALTH OF MASSACHUSETTS
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FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA #</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>EXPENDITURES</u>
DEPARTMENT OF STATE		
19.202	SPECIAL DOMESTIC ASSIGNMENTS	82,796
19.300	RUSSIAN, EURASIAN, & EAST EUROPEAN RESEARCH TRAINING	4,002
19.999	DEPARTMENT OF STATE - MISCELLANEOUS	874,507
		<hr/> 961,305
DEPARTMENT OF TRANSPORTATION		
20.108	AVIATION RESEARCH GRANT	399,539
20.701	UNIVERSITY TRANSPORTATION CENTERS PROGRAM	26,118
20.999	DEPARTMENT OF TRANSPORTATION - MISCELLANEOUS	327,924
		<hr/> 753,581
FEDERAL COMMUNICATIONS COMMISSION		
32.001	COMM. INFO. & ASSISTANCE & COMPLAINTS INVESTIGATION	230,703
		<hr/> 230,703
NATIONAL AERONAUTICS & SPACE ADMINISTRATION		
43.001	AEROSPACE EDUCATION SERVICES PROJECT	1,732,784
43.002	TECHNOLOGY UTILIZATION	113,194
43.999	NATIONAL AERONAUTICS & SPACE ADMINISTRATION - MISC.	2,017,688
		<hr/> 3,863,666
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		
45.004	PROMOTION OF THE ARTS - LITERATURE	301
45.099	PROMOTION OF THE ARTS	19,562
45.127	PROMOTION OF THE HUMANITIES - ELEMENTARY & SECONDARY	103,266
45.151	PROMOTION OF THE HUMANITIES - SUMM. SEMINARS - TEACHERS	168,858
		<hr/> 291,987
NATIONAL SCIENCE FOUNDATION		
47.041	ENGINEERING GRANTS	2,309,205
47.049	MATHEMATICAL AND PHYSICAL SCIENCES	6,948,899
47.050	GEOSCIENCES	996,245
47.051	BIOLOGICAL, BEHAVIORAL AND SOCIAL SCIENCES	126,923
47.067	MATERIALS DEVELOPMENT, RESEARCH, & INFORM. SCIENCE EDUC.	628
47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	2,370,013
47.073	SCIENCE AND TECHNOLOGY CENTERS	858,791
47.074	BIOLOGICAL SCIENCES	3,013,158
47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	389,499
47.076	EDUCATION AND HUMAN RESOURCES	905,040
47.999	NATIONAL SCIENCE FOUNDATION - MISCELLANEOUS	1,105,181
		<hr/> 19,023,582

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA #</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>EXPENDITURES</u>
SECURITIES & EXCHANGE COMMISSION		
58.001	SECURITIES - INVESTIGATION OF COMPLAINTS & SEC INFO.	96,197
		<u>96,197</u>
SMALL BUSINESS ADMINISTRATION		
59.005	BUSINESS DEVELOPMENT ASSISTANCE TO SMALL BUSINESS	182,884
59.006	MINORITY BUSINESS DEVELOPMENT	9,175
59.037	SMALL BUSINESS DEVELOPMENT CENTER	2,349,641
		<u>2,541,700</u>
DEPARTMENT OF VETERANS AFFAIRS		
64.009	VETERANS HOSPITALIZATION	49,070
64.115	VETERANS INFORMATION AND ASSISTANCE	87,316
64.999	DEPARTMENT OF VETERANS AFFAIRS - MISCELLANEOUS	441,845
		<u>578,231</u>
ENVIRONMENTAL PROTECTION AGENCY		
66.464	NEAR COASTAL WATERS	83,985
66.504	SOLID WASTE DISPOSAL RESEARCH	243,952
66.505	WATER POLLUTION CONTROL	24,699
66.700	CONSOLIDATED PESTICIDE COMPLIANCE MONITORING & PROGRAM COOP AGMTS	10,169
66.900	POLLUTION PREVENTION GRANTS PROGRAM	13,292
66.999	ENVIRONMENTAL PROTECTION AGENCY - MISCELLANEOUS	51,398
		<u>427,495</u>
ACTION		
72.003	VOLUNTEERS IN SERVICE TO AMERICA	11,801
72.999	ACTION-MISCELLANEOUS	100
		<u>11,901</u>
NUCLEAR REGULATORY COMMISSION		
77.003	NUCLEAR REGULATORY COMMISSION-MISCELLANEOUS	20,065
		<u>20,065</u>
DEPARTMENT OF ENERGY		
81.049	BASIC ENERGY SCIENCES - UNIVERSITY AND SCIENCE EDUCATION	421,836
81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	20,400
81.104	TECH. DEVELOPMENT - ENVIRON. RESTORATION & WASTE MGT	148,470
81.999	DEPARTMENT OF ENERGY - MISCELLANEOUS	2,749,378
		<u>3,340,084</u>

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA #</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>EXPENDITURES</u>
UNITED STATES INFORMATION AGENCY		
82.002	EDUCATION EXCH. - UNIV LECTURERS & RESEARCH SCHOLARS	55,067
		<u>55,067</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY		
83.999	FEDERAL EMERGENCY MANAGEMENT AGENCY-MISCELLANEOUS	6,804
		<u>6,804</u>
DEPARTMENT OF EDUCATION		
84.003	BILINGUAL EDUCATION	72,603
84.007	FEDERAL EDUCATIONAL OPPORTUNITY GRANTS	2,009,456
84.015	NATIONAL RESOURCE CENTERS & FELLOWSHIPS PROGRAM FOR LANGUAGE & AREA	105,236
84.016	VETERANS STATE HOSPITAL CARE	1,947
84.023	DISABLED - INNOVATION AND DEVELOPMENT	184,348
84.029	SPECIAL EDUC. - PERSONNEL DEVELOPMENT & PARENT TRAINING	254,457
84.033	FEDERAL WORK STUDY PROGRAM	13,129,163
84.038	FEDERAL PERKINS LOAN PROGRAM-FEDERAL CAPITAL CONTRIBUTIONS	546,486
84.042	TRIO-STUDENT SUPPORT SERVICES	245,901
84.044	TALENT SEARCH	857,789
84.047	UPWARD BOUND	868,999
84.055	HIGHER EDUCATION - COOPERATIVE EDUCATION	32,643
84.063	FEDERAL PELL GRANT PROGRAM	8,949,409
84.074	DEPARTMENT OF EDUCATION-MISCELLANEOUS	(3,196)
84.086	SPECIAL EDUCATION - SEVERELY DISABLED PROGRAM	239,566
84.094	PATRICIA ROBERTS HARRIS FELLOWSHIPS	6,508
84.117	EDUCATIONAL RESEARCH AND DEVELOPMENT	475,583
84.129	REHABILITATION TRAINING	331,947
84.164	EISENHOWER MATHEMATICS & SCIENCE EDUC. STATE GRANTS	8,870
84.198	NATIONAL WORKPLACE LITERACY PROGRAM	44,336
84.206	JACOB K. JAVITS GIFTED & TALENTED STUDENTS EDUC. GRANT	193,518
84.217	RONALD E. MCNAIR POST-BACCALAUREATE ACHIEVEMENT	447,066
84.254	STATE LITERACY RESOURCE CENTERS	12,169
84.999	DEPARTMENT OF EDUCATION-MISCELLANEOUS	(14,930)
		<u>28,999,874</u>
UNITED STATES INSTITUTE OF PEACE		
91.999	UNITED STATES INSTITUTE OF PEACE-MISCELLANEOUS	9,691
		<u>9,691</u>
DEPARTMENT OF HEALTH & HUMAN SERVICES		
PUBLIC HEALTH SERVICE-1		
93.103	FOOD AND DRUG ADMINISTRATION - RESEARCH	68,183
93.107	AREA HEALTH EDUCATION CENTERS	281,611

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA #</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>EXPENDITURES</u>
93.110	MATERNAL & CHILD HEALTH FED. CONSOLIDATED PROGRAMS	292,222
93.113	BIOLOGICAL RESPONSE TO ENVIRONMENTAL HEALTH HAZARDS	599,175
93.114	APPLIED TOXICOLOGICAL RESEARCH AND TESTING	429,389
93.117	GRANTS FOR PREVENTATIVE MEDICINE RESIDENCY TRAINING	16,196
93.118	ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) ACTIVITY	45,037
93.121	ORAL DISEASES AND DISORDERS RESEARCH	584,311
93.131	PRIMARY CARE SERVICES - RESOURCE COORDINATION	14,658
93.139	FINANCIAL ASSISTANCE FOR DISADVANTAGED HEALTH PROFESSIONS STUDENTS	20,887
93.142	NIEHS HAZARDOUS WASTE - HEALTH & SAFETY TRAINING	849,785
93.145	AIDS EDUCATION AND TRAINING CENTERS	772,724
93.161	HEALTH PROGRAM FOR TOXIC SUBSTANCES & DISEASE REGISTRY	35,954
93.173	RESEARCH FOR DEAFNESS AND COMMUNICATION DISORDERS	274,040
93.186	NATIONAL RESEARCH SERVICES AWARDS	(4,265)
93.194	COMMUNITY PARTNERSHIP STUDY DEMONSTRATION GRANT	8,559
93.197	CHILDHOOD LEAD POISONING PREVENTION PROJECTS	136,796
93.225	NATIONAL RESEARCH SERVICE AWARDS-HEALTH SERVICES RESEARCH TRAINING	132
93.226	HEALTH SERVICES RESEARCH AND DEVELOPMENT GRANTS	220,992
93.242	MENTAL HEALTH RESEARCH GRANTS	2,101,331
93.262	OCCUPATIONAL SAFETY AND HEALTH RESEARCH GRANTS	287,266
93.263	OCCUPATIONAL SAFETY AND HEALTH - TRAINING GRANTS	124,095
93.272	ALCOHOL NATIONAL RESEARCH SERVICE AWARDS FOR RESEARCH TRAINING	19,316
93.273	ALCOHOL RESEARCH PROGRAMS	1,206,380
93.278	DRUG ABUSE NATIONAL RESEARCH SERVICE AWARDS FOR RESEARCH	13,935
93.279	DRUG ABUSE RESEARCH PROGRAMS	951,500
93.281	SDA, RSDA, SDAC, AND RSA	401,323
93.282	MENTAL HEALTH - NATIONAL RESEARCH SERVICE AWARDS	183,219
93.283	CENTERS FOR DISEASE CONTROL - INVESTIGATIONS & TECH. ASST.	515,067
93.299	ADVANCED NURSE EDUCATION	507,524
93.306	COMPARATIVE MEDICINE PROGRAM	330,776
93.337	BIOMEDICAL RESEARCH SUPPORT	37,283
93.358	PROFESSIONAL NURSE TRAINEESHIPS	116,076
93.359	NURSE TRAINING IMPROVEMENT - SPECIAL PROJECTS	407,348
93.361	NURSING RESEARCH	1,602
93.371	BIOMEDICAL RESEARCH TECHNOLOGY	120,784
93.379	GRANTS FOR GRADUATE TRAINING IN FAMILY MEDICINE	103,611
93.390	ACADEMIC RESEARCH ENHANCEMENT AWARD	51,357
93.393	CANCER CAUSE AND PREVENTION RESEARCH	510,172
93.395	CANCER TREATMENT RESEARCH	1,612,266
93.396	CANCER BIOLOGY RESEARCH	1,103,257
93.398	CANCER RESEARCH MANPOWER	54,518
93.399	CANCER CONTROL	526,716
93.574	CHILD CARE FOR FAMILIES AT-RISK OF WELFARE DEPENDANCY	25,300
93.779	HEALTH CARE FINANCING RESEARCH, DEMONSTRATION AND EVALUATION	5,340
		<hr/> 15,963,748
PUBLIC HEALTH SERVICE-II		
93.820	SCHOLARSHIPS FOR STUDENTS OF EXCEPTIONAL FINANCIAL NEED	39,065
93.821	BIOPHYSICS AND PHYSIOLOGICAL SCIENCES	1,955,125
93.837	HEART AND VASCULAR DISEASES RESEARCH	4,191,794
93.838	LUNG DISEASE RESEARCH	1,235,561
93.839	BLOOD DISEASES AND RESOURCES RESEARCH	1,036,424

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FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

<u>CFDA #</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>EXPENDITURES</u>
93.842	DEPARTMENT OF HEALTH AND HUMAN SERVICES-MISCELLANEOUS	6,242
93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	2,096,157
93.847	DIABETES, ENDOCRINOLOGY AND METABOLISM RESEARCH	6,146,986
93.848	DIGESTIVE DISEASES AND NUTRITION RESEARCH	706,166
93.849	KIDNEY DISEASE, UROLOGY AND HEMATOLOGY RESEARCH	1,410,258
93.853	CLINICAL RESEARCH RELATED TO NEUROLOGICAL DISORDERS	363,497
93.854	BIOLOGICAL BASIS RESEARCH IN THE NEUROSCIENCES	1,894,895
93.855	ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH	1,421,593
93.856	MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	6,944,739
93.859	PHARMACOLOGICAL SCIENCES	1,485,879
93.862	GENETICS RESEARCH	3,758,913
93.863	CELLULAR AND MOLECULAR BASIS OF DISEASE RESEARCH	465,271
93.864	POPULATION RESEARCH	668,250
93.865	RESEARCH FOR MOTHERS AND CHILDREN	2,386,710
93.866	AGING RESEARCH	1,085,516
93.867	RETINAL AND CHOROIDAL DISEASES RESEARCH	301,172
93.895	GRANTS - FACULTY DEVELOPMENT IN FAMILY MEDICINE	168,270
93.896	GRANTS - PREDOCTORAL TRAINING IN FAMILY MEDICINE	76,429
93.900	GRANTS - FACULTY DEVELOPMENT IN GEN. INTERNAL MEDICINE	86,066
93.901	COMMUNICATIONS PROG FOR DEMONSTRATING THE PREVENTION OF DRUG/ALCOHOL	105,093
93.925	GRANTS - HEALTH PROF. STUDENTS - DISADV. BACKGROUNDS	56,316
93.934	FOGARTY INTERNATIONAL RESEARCH COLLABORATION AWARD	27,675
93.964	TRAINEESHIPS FOR STUDENTS IN SCHOOLS OF PUBLIC HEALTH	30,949
93.984	ESTABLISHMENT OF DEPARTMENTS OF FAMILY MEDICINE	114,196
93.999	DEPARTMENT OF HEALTH & HUMAN SERVICES - MISCELLANEOUS	3,157,556
		<hr/> 43,422,763
 UNIVERSITY OF MASSACHUSETTS TOTAL		 <hr/> <hr/> 155,562,785

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 5 - UNIVERSITY OF MASSACHUSETTS (Continued)

Loan Advances

The following schedule represents new loans processed by the University for eligible students under federal student loan programs and federally guaranteed loan programs for the year ended June 30, 1997:

Direct Loan Programs:	
Perkins Loan	\$5,073,813
William D. Ford Federal Direct Loan Programs:	
Stafford/Ford Loans	53,653,796
Parent Loans for Undergraduate Students	<u>8,085,082</u>
	<u>61,738,878</u>
Family Education Loan Programs:	
Stafford Loan	18,173,996
Parent Loans for Undergraduate Students	<u>152,828</u>
	<u>18,326,824</u>
	<u>\$85,139,515</u>

The Perkins Loan Program is administered directly by the University and balances and transactions are included in the University's financial statements. The balance of loans outstanding under the Perkins Loan Program at June 30, 1997 was \$35,006,820.

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 6 - OTHER HIGHER EDUCATION FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The 24 public institutions of higher education, excluding University of Massachusetts, administer financial assistance programs as follows:

<u>CFDA #</u>	<u>FEDERAL PROGRAM DESCRIPTION</u>	<u>EXPENDITURES</u>
84.007	FEDERAL SUPPLEMENTAL EDUCATION OPPORTUNITY GRANTS	3,153,615
84.033	FEDERAL WORK-STUDY PROGRAM	6,065,366
84.063	FEDERAL PELL GRANT PROGRAM	32,570,020
84.999	OTHER (VETERANS COST OF INSTRUCTION, SPECIAL SERVICES FOR DISADVANTAGED STUDENTS)	6,137,283
93.364	STUDENT NURSING LOANS	135,790
	TOTAL STUDENT FINANCIAL AID	<hr/> 48,062,074
	PUBLIC INSTITUTIONS OF HIGHER EDUCATION TOTAL	<hr/> <hr/> 48,062,074

NOTE 7 - FEDERAL FAMILY EDUCATION (FFEL) AND FEDERAL DIRECT STUDENT LOANS (FDL)

The schedule of expenditures of federal awards does not include FFEL (CFDA 84.032) nor FDL (84.268) which are made directly to individual students. For Massachusetts residents, FFEL loans are guaranteed by the American Student Assistance Corporation, which is not part of the reporting entity of the Commonwealth. FDL loans are made directly by the U.S. Department of Education. FFEL loans made to students enrolled in the Commonwealth's public institutions of higher education during fiscal year 1997 totaled \$52,626,795; FDL loans totaled \$22,533,993.

NOTE 8 - FEDERAL PERKINS LOAN PROGRAM

The Federal Perkins Loan Program (CFDA 84.038) is administered by the Commonwealth's public institutions of higher education, excluding the University of Massachusetts, which is presented in footnote 5. Fiscal year 1997 activity and loans outstanding at June 30, 1997, are summarized as follows:

Federal revenues	<u>\$466,009</u>
Loan repayments	<u>\$ 2,357,134</u>
Loan funds disbursed	<u>\$ 2,265,420</u>
Loans outstanding at June 30, 1997	<u>\$ 16,778,482</u>

COMMONWEALTH OF MASSACHUSETTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

NOTE 9 - PROGRAM CLUSTERS

The following programs were included in a cluster: School Breakfast Program (CFDA 10.553), National School Lunch Program (CFDA 10.555), Summer Food Service Program for Children (CFDA 10.559), and State Administrative Expense for Child Nutrition (CFDA 10.560).

The following Student Financial Aid Programs were also clustered: Federal Supplemental Education Opportunity Grants (CFDA 84.007), the Federal Work Study Program (CFDA 84.033), the Federal Pell Grant Program (CFDA 84.063), the Federal Family Education Loan Program (CFDA 84.032), the Federal Perkins Loan Program (CFDA 84.038), the Direct Loan Program (CFDA 84.268), the Heath Education Assistance Loan Program (CFDA 93.108), the Heath Professions Student Loan Program (CFDA 93.342), the Nursing Student Loan Program (CFDA 93.364), and the Scholarship Program for First Year Students of Exceptional Need (CFDA 93.820).

NOTE 10 - CHILD CARE AND DEVELOPMENT

Includes the mandatory, matching and discretionary funds which are subject to the requirements of Section 418 of Title IV-A of the Social Security Act and Child Care and Development Block Grant Act of 1990, as amended by Title IV of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, P.L. 104-193, effective October 1, 1996.